

merchandize, which tax shall be collected or received in the same manner as in the case of other merchants and traders.

Lightning rod  
men.

SEC. 23. Every itinerant who deals in or puts up lightning rods, five dollars for each county in which he carries on business.

Itinerant liquor  
dealers.

SEC. 24. Every itinerant who sells spirituous liquors, wines or cordials, not the product of his own farm, shall pay twenty-five dollars for every county and be under the same rules and restrictions as peddlers, except that an order from the commissioners shall not be required for a license.

Gipsies, &c.

SEC. 25. Every company of gipsies or strolling company of persons who make a support by pretending to tell fortunes or begging, fifty dollars in each county in which they offer to practice any of their craft, recoverable out of any property belonging to any one of the company, but nothing herein contained shall be so construed as to exempt them from indictment or penalties imposed by law.

Drummers.

SEC. 26. Every non-resident or drummer, or agent of a non-resident, who shall sell any spirituous, vinous, or malt liquors, goods, wares or merchandize, by sample or otherwise, whether delivered or to be delivered, shall, before making any such sale, obtain a license to sell one year from the public treasurer, by paying said treasurer an annual tax of fifty dollars, but shall not be liable to be taxed in any county because of his sales. Any person violating the provisions of this paragraph shall be deemed guilty of a petty misdemeanor, and upon conviction before any magistrate, shall be fined not exceeding fifty dollars or imprisoned not exceeding one month, and shall forfeit and pay besides two hundred dollars to the sheriff, to be collected by distress or otherwise, one-half of which shall be accounted for as other taxes, the other half to the use of the informer and the sheriff equally.

Bankers.

SEC. 27. The chief officers of banks, including saving's banks and private bankers, shall, in April and October of each year, certify on oath the amount of dividends or profits